

INTERNAL REPORTING PROCEDURE OF FUJITSU POLAND SP Z O.O.



INTERNAL REPORTING PROCEDURE OF THE COMPANY UNDER THE NAME FUJITSU POLAND SP Z O.O.

§ 1 GENERAL PROVISIONS

1. The primary objectives of implementing this Procedure are:
 - a) to establish the rules of conduct for internal reporting of legal violations, in accordance with the Act of June 14, 2024, on the protection of whistleblowers (hereinafter: the "Act") in the company **Fujitsu Poland Sp. z o.o. with its registered office in Łódź (93-102) at 4 Milionowa Street** (hereinafter: the "Company");
 - b) to define the principles for making internal reports and their consideration, as well as taking follow-up actions;
 - c) to ensure the protection of whistleblowers against retaliatory actions;
 - d) to encourage whistleblowers to report legal violations through internal channels under this Procedure, without fear or risk of experiencing subsequent retaliatory actions.
2. A violation of the law is an act or omission that is unlawful or aimed at circumventing the law concerning:
 - a) corruption;
 - b) public procurement;
 - c) financial services, products, and markets;
 - d) anti-money laundering and counter-terrorist financing;
 - e) product safety and compliance;
 - f) transport safety;
 - g) environmental protection;
 - h) radiological protection and nuclear safety;
 - i) food and feed safety;
 - j) animal health and welfare;
 - k) public health;
 - l) consumer protection;
 - m) privacy and personal data protection;
 - n) network and information systems security;
 - o) financial interests of the State Treasury of the Republic of Poland, local government units, and the European Union;
 - p) the internal market of the European Union, including public law principles of competition and state aid, and corporate taxation;
 - q) constitutional freedoms and human and civil rights – occurring in relations between individuals and public authorities and not related to the areas indicated in points a-p above.

3. Every person employed by the Company on the date of this Procedure's entry into force, as well as those holding a position, being an intern, trainee, or volunteer, is obliged to familiarize themselves with this Procedure.
4. A person applying for employment based on an employment relationship or another legal relationship constituting the basis for the provision of work or services, or holding a position, the Company provides information about this Procedure at the beginning of recruitment or negotiations preceding the conclusion of the contract.

§ 2 DEFINITIONS

The definitions used in this Procedure have the same meaning as the definitions used in paragraph 2 of the Act of June 14, 2024, on the protection of whistleblowers.

§ 3 METHODS OF INTERNAL REPORTING OF LAW VIOLATIONS

1. In the case of a justified suspicion of a violation of the law within the scope indicated in § 1 of this Procedure, the whistleblower has the right to use the internal reporting channel provided by the Company. The report should be made via a dedicated email address: sygnalista@fujitsu.com.
2. The whistleblower may attach documents to the report that confirm the circumstances indicated in the report and indicate a violation of the law.
3. The reporting channel has been designed in such a way as to ensure the confidentiality of the whistleblower's identity and the persons mentioned in the report, and to prevent unauthorized persons from accessing them.
4. The Company allows anonymous reports to be submitted through the contact channel indicated in paragraph 1 above.
5. The whistleblower should provide their mailing address or email address as a contact address when submitting the report.

§ 4 PROCEDURE FOR HANDLING REPORTS

1. A report submitted to the Company via the dedicated email address indicated in paragraph 3 above is received by the Permanent Members of the Violations Team. Such a report is automatically forwarded to the Permanent Members of the Team, as only its members will have access to this mailbox.
2. A report submitted to the Company through the internal contact channels mentioned in paragraph 3 above is reviewed by the Team, which also includes appropriate persons with knowledge in the area to which the report pertains, designated by the Permanent Members of the Team.
3. The Team is a collegial internal entity operating within the Company, authorized to receive, review, and substantively assess reports, including further communication with the whistleblower, such as requesting additional information and providing feedback to the whistleblower, as well as taking follow-up actions with due diligence. The Permanent Members of the Team are authorized to designate appropriate persons with knowledge in the area to which the report pertains for substantive assessment of the reports.

4. The proceedings are conducted with respect and consideration for the dignity and good name of all persons involved in the matter.
5. As a rule, reports are reviewed in the order they are received by the Company, unless the Team determines that a particular report requires immediate action and should be reviewed out of order.
6. Each report submitted to the Company is registered by the Team in the Internal Reports Register, which is maintained by the Team.
7. Within 7 days of receiving the report, the Permanent Members of the Team confirm receipt of the report to the whistleblower, unless the person has not provided a contact address to which the confirmation should be sent.
8. Permanent Members of the Team conduct a preliminary analysis of the report and forward it for further analysis to persons with knowledge in the area to which the report pertains.
9. If the Team, after a preliminary analysis of the report, considers it incomplete, it will ask the whistleblower to supplement it within a period specified by the Team, not less than 7 days. Failure to supplement the report within the specified period will result in the investigation and review of the report based on the information and evidence provided by the whistleblower to date.
10. The task of the Team, consisting of Permanent Members and Temporary Members with knowledge in the area to which the report pertains, is to conduct an investigation, which includes analyzing events, verifying the information contained in the report, assessing the validity of the report, and preparing conclusions and recommendations for further corrective and remedial actions for the Company, if violations are confirmed.
11. The analysis of events includes, among other things, listening to the whistleblower at their explicit request, participants or witnesses of the events described in the report, and analyzing documentation such as emails, SMS messages, letters, photos, etc., which constitute evidence in the case of law violations.
12. After conducting an explanatory proceeding, the Team may close the proceeding without taking further action, including in cases where:
 - a) the circumstances indicated in the report were not confirmed during the explanatory proceeding;
 - b) the subject of the report does not constitute a violation of the law referred to in the Act and this Procedure;
 - c) the report is submitted in a manner that prevents the proceeding due to the scope of the information provided, and it is impossible to supplement it;
 - d) the circumstances of the case unequivocally indicate bad faith actions by the reporting person.
13. After conducting an explanatory proceeding, if the circumstances indicated in the report are confirmed in whole or in part, the Team determines the follow-up measures to be taken. Such measures may include, in particular:
 - a) conducting a conversation/issuing a warning to the person committing the violation;
 - b) taking disciplinary actions available under the law against the person committing the violation (such as, for example, disciplinary penalties, termination of employment, lack of promotion, lack of financial rewards or benefits);

- c) changes or rotations in positions;
 - d) changes in internal procedures;
 - e) taking civil-law actions concerning, for example, concluded contracts, damage repair, payment of compensation;
 - f) submitting a request to initiate disciplinary proceedings;
14. After the completion of the investigation, the Team prepares a final report, which includes, in particular, information on whether a violation of the law was found or not, and information on planned or taken follow-up actions and the reasons for such actions. The report should not disclose data that would allow the identification of the whistleblower. The Team submits such a report to the Company's management.
 15. After the completion of the investigation, the whistleblower receives feedback on the results of the Team's work on the report via the contact channel indicated by them, within no more than 3 months from the date of confirmation of receipt of the report or, in the absence of confirmation, 3 months from the expiration of 7 days from the date of the report – unless the whistleblower has not provided a contact address for feedback.
 16. The feedback provided to the whistleblower includes, in particular, information on whether a violation of the law was found or not, and information on planned or taken follow-up actions and the reasons for such actions.

§ 5

VIOLATIONS TEAM

1. The team consists of two Permanent Members, who hold the positions of AML Officer, MD Manager and Senior Legal Expert in the Company and are appointed (dismissed and changed) by a resolution of the management board, as well as Temporary Members, who have knowledge in the area to which the report pertains. Temporary Members are particularly authorized to substantively review reports, including further communication with the whistleblower, such as requesting additional information and providing feedback to the whistleblower, as well as taking follow-up actions with due diligence. Temporary Members are appointed by the Permanent Members.
2. A person who is the subject of the report, or a person who is in a conflict of interest with the whistleblower, the person who is the subject of the report, or a third party indicated in the report, cannot be a member of the Team.
3. A person who is in a marital relationship, direct line of kinship or affinity, collateral line of kinship or affinity up to the second degree, or related by adoption, guardianship, or custody with the whistleblower, the person who is the subject of the report, or a third party indicated in the report, or a person who is in such a legal or factual relationship with the aforementioned persons that it may raise justified doubts about their objectivity and impartiality, cannot be a member of the Team.
4. Team Members are required to submit a statement, in the scope indicated in paragraphs 2 and 3, according to the template in Appendix No. 1 to this Procedure.
5. If a Team Member is the person who is the subject of the report, or a person referred to in paragraphs 2 or 3 above, then such a person is suspended from the function of a Team Member for the duration of the review of that specific report, and another person is appointed to review that specific report and only for the duration of its review. After this, the

suspended Team Member automatically returns to their function in areas not covered by such a report.

6. Team decisions regarding the validity of the report are made by a majority vote.

§ 6

INTERNAL REPORTS REGISTER

1. The Team maintains the Internal Reports Register.
2. The Company is the administrator of the personal data collected in the internal reports register.
3. Entries in the internal reports register are made based on internal reports.
4. The internal reports register includes:
 - a) report number;
 - b) subject of the legal violation;
 - c) personal data of the whistleblower (unless the report is anonymous) and the person to whom the report pertains, necessary for identifying these individuals;
 - d) contact address of the whistleblower;
 - e) date of the report;
 - f) information on follow-up actions taken;
 - g) date of case closure.
5. Personal data and other information in the internal reports register are stored for a period of 3 years after the end of the calendar year in which follow-up actions were completed, or after the conclusion of proceedings initiated by these actions. If no legal violation is found by the Team, the 3- year retention period starts from the date of receipt of the report.

§ 7

PROHIBITION OF RETALIATORY ACTIONS AND PROTECTIVE MEASURES

1. The whistleblower is protected under the provisions of Chapter 2 of the Act from the moment of making a report or a public disclosure, provided that they acted in good faith and if they had reasonable grounds to believe that the information being reported or disclosed was true at the time of reporting or disclosure and that it constitutes information about a violation of the law.
2. Retaliation against the whistleblower, as well as attempts or threats to undertake such actions, particularly those resulting from Articles 12 and 13 of the Act, are prohibited.
3. In the event of retaliation, the whistleblower should immediately notify the Team.
4. The provisions of this paragraph apply accordingly:
 - a) to a person assisting in making the report and a person associated with the whistleblower;
 - b) to a legal entity or other organizational unit assisting the whistleblower or associated with them, particularly one owned by or employing the whistleblower;
 - c) in cases where information about a violation of the law is reported to the appropriate institutions, bodies, or organizational units of the European Union in the manner appropriate for making such reports.

§ 8

CONFIDENTIALITY DUTY

1. The Company guarantees that the internal reporting procedure and the processing of personal data related to the receipt of reports prevent unauthorized persons from accessing information covered by the report and ensure the confidentiality of the identity of the whistleblower, the person to whom the report relates, and the third party indicated in the report. The confidentiality protection applies to information that can directly or indirectly identify the identity of such persons. The Company uses appropriate technical measures for this purpose.
2. Each person involved in receiving and verifying reports is obliged to maintain the confidentiality of the information and personal data obtained while receiving and verifying internal reports and taking follow-up actions, even after the termination of the employment relationship or other legal relationship under which they performed this work.

§ 9

PERSONAL DATA PROTECTION

1. The processing of personal data, including special categories of data, by the Team members is based on a separate written authorization for the processing of personal data, the template of which is attached as Annex 2 to the Procedure.
2. All persons whose data are processed by the Company as the controller, as a result of the application of the Procedure (including the whistleblower, the person to whom the report pertains, and any third party mentioned in the report), are informed about such processing of their personal data during the acceptance, verification, and consideration of reports and follow-up actions, in accordance with Articles 13 or 14 of the GDPR, via an information clause, the template of which is attached as Annex 3 to the Procedure.

§ 10

EXTERNAL REPORTS AND PUBLIC DISCLOSURE

1. A whistleblower can make an external report without previously making an internal report. The external report is received by the Ombudsman or a public authority.
2. An external report in documentary form can be made:
 - a) in paper form – to the correspondence address indicated by the Ombudsman or the public authority receiving the report;
 - b) in electronic form – to the email address or electronic inbox address, or electronic delivery address indicated by the Ombudsman or the public authority receiving the report, or via a designated online form or application indicated by the public authority as the appropriate application for making reports in electronic form.

§ 11

FINAL PROVISIONS

1. In matters not specified by the provisions of this Procedure, the provisions of the Act shall apply to the consideration of internal reports.
2. The Procedure comes into force 7 days after it is communicated to the employees in the manner adopted by the Company.
3. For reports not covered and not regulated by the provisions of this Procedure, the procedures provided for in other procedures, regulations, and internal documents of the Company, as well as generally applicable legal provisions, shall apply.

4. This procedure has been established in accordance with Article 24(3) of the Whistleblower Protection Act, i.e. after consultation with the trade unions operating within the Company.

Appendix No. 1 to the Procedure

[Place], [Date]

STATEMENT

I, the undersigned – a member of the Legal Violations Team, hereby declare that in the explanatory proceedings – conducted based on the principles resulting from the Internal Reporting Procedure – initiated as a result of the legal violation report dated [date], I am not the reporting person, the person indicated in the report as violating the law, nor a third party indicated in the report. Additionally, I am not related to the aforementioned persons by marriage, direct or collateral kinship up to the second degree, or by adoption, guardianship, or custody. I am also not in any legal or factual relationship with the aforementioned persons that could raise reasonable doubts about my objectivity and impartiality or cause a conflict of interest.

[Signature]

Appendix No. 2 to the Procedure

[Place], [Date]

AUTHORIZATION TO PROCESS PERSONAL DATA

Acting on behalf of the company Fujitsu Poland Sp. z o.o. based in Łódź (hereinafter: Administrator), I hereby authorize Mr./Ms. to process all personal data (including special categories of data) of all categories of persons, to the extent necessary for receiving, reviewing, and verifying internal reports and taking follow-up actions – in accordance with the Internal Reporting Procedure. This authorization may be revoked by the Administrator at any time.

[Administrator's Signature]

I declare that I accept the above-mentioned authorization:

[Signature]

Appendix No. 3 to the Procedure

Information Clause

provided in connection with the submission made in accordance with the Internal Reporting Procedure In accordance with Articles 13 and 14 of the General Data Protection Regulation of April 27, 2016, hereinafter referred to as "GDPR" (Official Journal of the EU L 119 of 04.05.2016), we inform you that:

1. Fujitsu Poland Sp. z o.o., with its registered office in Łódź (93-102) at 4 Milionowa Street, is the data controller of personal data of:
 - a) persons reporting a violation, i.e., whistleblowers;
 - b) persons assisting in making the report;
 - c) persons to whom the violation report pertains;
 - d) third parties indicated in the report.
2. Information regarding the processing of personal data can be obtained by sending an inquiry via email to the following address: GDPR.Poland@fujitsu.com.

3. Personal data is processed for the purpose of:
 - a) receiving, verifying, and considering the report, as well as taking follow-up actions. The legal basis for processing is Article 6(1)(c) of the GDPR, i.e., the legal obligation incumbent on the controller, resulting from the provisions of the Act of June 14, 2024, on the protection of whistleblowers. Personal data will be processed for this purpose for a period of 3 years after the end of the calendar year in which the external report was submitted to the public authority competent to take follow-up actions or the follow-up actions were completed, or after the conclusion of proceedings initiated by these actions. In the absence of a violation of the law found by the Team, the 3-year retention period runs from the date of receipt of the report;
 - b) establishing, pursuing, or defending against claims, which constitutes a legitimate interest of the controller, and is also a basis for data processing under Article 6(1)(f) of the GDPR. Processing for this purpose will continue until the expiration of the limitation period for claims.
4. You have the right to request from the controller access to personal data, rectification, erasure, restriction of processing, the right to object to processing, as well as the right to data portability. Additionally, you have the right to lodge a complaint with the President of the Personal Data Protection Office if you believe that the processing of your personal data violates the provisions of the GDPR.
5. The controller does not plan to disclose your personal data as whistleblowers to other recipients. At the same time, we explain that the personal data of the whistleblower, allowing for the determination of their identity, is not disclosed to unauthorized persons unless with the explicit consent of the whistleblower. However, this rule does not apply if disclosure is a necessary and proportionate obligation resulting from legal provisions in connection with explanatory proceedings conducted by public authorities or preparatory or judicial proceedings conducted by courts, including to guarantee the right to defense of the person concerned by the report. Before disclosure, the competent public authority or court notifies the whistleblower by sending a paper or electronic explanation of the reasons for disclosing their personal data, unless such notification would jeopardize the explanatory or preparatory or judicial proceedings.
6. Regarding the other entities mentioned in point 1, the controller may disclose personal data to the appropriate authorities and institutions appointed to conduct proceedings in the field of detecting and sanctioning various types of irregularities, provided that the controller, as a result of the internal proceedings conducted, considers such disclosure necessary as part of follow-up actions or is obliged to make such disclosure.
7. Personal data processed by the controller in the context of considering the report of a violation will not be subject to automated decision-making, including profiling.
8. Providing personal data by whistleblowers, to the extent required by the provisions of the Act on the protection of whistleblowers, is necessary to receive, verify, and consider the report of a violation of the law.

Regarding the other entities mentioned in point 1, we possess and process the personal data indicated in the report of a violation of the law submitted to us through the internal channel in accordance with the Procedure for internal reporting of violations of the law (including identification data and any other data indicated in such a report that identifies you).